*Petruschke,* 101 Minn. 478, 112 N. W. 1000, 118 Am. St. Rep. 644. But see *contra* N. I. L. § 54; *Hodge* v. *Smith,* 130 Wis. 326, 110 N. W. 192.

The only case in point that has arisen in Virginia holds that the bank on merely crediting the proceeds on its books is not a holder for value. *Miller* v. *Norton,* 114 Va. 609, 77 S. E. 452.

CONSTITUTIONAL LAW—COMPENSATION OF FEDERAL JUDGES—FEDERAL INCOME TAX THEREON.—The Federal Constitution, Art. 3, § 1, provides that "the judges * * * shall, at stated times, receive for their services, a compensation, which shall not be diminished during their continuance in office." Amendment 16 provides, "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, * * *." Under Act of Congress of February 24, 1919, c. 18, § 213, Comp. Stat. Ann. Supp., 1919, § 6336⅛ff, a United States District Judge was taxed on his income received as compensation for his services as judge. He paid the tax under protest and brought action to recover the amount so paid, on the ground of unconstitutionality. *Held,* the plaintiff should recover. *Evans* v. Gore, 40 Sup. Ct. 550. See NOTES, p. 69.

CONTRACTS—PROMISE FOR AN ACT—MERE COMPLIANCE WITH TERMS OF OFFER BEFORE REVOCATION MAKES A BINDING CONTRACT.—Defendant hired the plaintiff to work for him at a stipulated monthly salary, nothing being said about a bonus. At the time the plaintiff started to work, the defendant posted a notice offering "a 5 per cent. bonus to every man in our employ * * * making four months' straight time." Plaintiff read the notice, but did not notify his employer of his effort to secure the bonus, and then worked the required time. The defendant refused to pay the plaintiff the bonus, and an action was brought to recover it. *Held,* the plaintiff may recover. *Henderson Land & Lumber Co.* v. *Barber* (Ala. App.), 85 So. 35.

In order for there to be a binding contract, there must be an offer and an acceptance. This offer and acceptance may take various forms. (1) An offer may be a promise, under seal, and a simple assent the acceptance. *O'Brien* v. *Boland,* 166 Mass. 481, 44 N. E. 602. (2) There may be an offer of an act for a promise, implied or expressed, which constitutes acceptance. *Wojahn* v. *National Bank of Oshkosh,* 144 Wis. 646, 129 N. W. 1068. (3) Or an offer of a promise for a promise, the ordinary bilateral contract. *Phillips* v. *Preston,* 5 How. 278; *Lester* v. *Lester,* 28 Gratt. (Va.) 737. (4) Or there may be an offer of a promise for an act. *Vigo Agricultural Society* v. *Brumfield,* 102 Ind. 146, 1 N. E. 382, 52 Am. Rep. 657; *Ryer* v. *Stockwell,* 14 Cal. 134, 73 Am. Dec. 634.

The offer of a bonus or reward need not be made to any definite, ascertained person, but may be made to a class of persons or to the public generally. *Ryer* v. *Stockwell, supra.* The offer may be made by one standing in a crowd and shouting out the offer to those present. *Rief* v. *Page,* 55 Wis. 496, 13 N. W. 473. In the course of a political speech. *Wilmoth* v. *Hensel,* 151 Pa. St. 200, 25 Atl. 86, 31 Am. St. Rep. 738. By advertisements inserted in a newspaper. *Carlill* v. *Smoke Ball Co.* (1893), 1 Q. B. 256.

Or by printed circulars. *Central Railroad Co.* v. *Cheatham*, 85 Ala. 292, 4 So. 828, 7 Am. St. Rep. 48. Nor is it necessary that the offeror be notified of the acceptance of the offer unless it be specially so stipulated in the offer. *Rief* v. *Page, supra; Carlill* v. *Smoke Ball Co., supra.* Mere performance of the terms of the offer is sufficient notice of acceptance. *Carlill* v. *Smoke Ball Co., supra; First National Bank* v. *Watkins*, 154 Mass. 385, 28 N. E. 275.

There is no contract until the parties are mutually agreed as to its terms. *Creecy* v. *Grief*, 108 Va. 320, 61 S. E. 769. But the offer remains open until it is revoked or an unreasonable length of time has elapsed since it was made. *Loring* v. *Boston*, 7 Met. (Mass.) 409; *Mitchell* v. *Abbott*, 86 Me. 338, 29 Atl. 1118, 41 Am. St. Rep. 559, 25 L. R. A. 503. And if the offer remains unrevoked, at the time of the performance of the act there is a meeting of minds. Consideration is found in the detriment suffered by the one who performed the act upon the faith of the other's promise. *Carlill* v. *Smoke Ball Co., supra; Morse* v. *Bellows*, 7 N. H. 549, 28 Am. Dec. 372.

For a discussion of the doctrine of consideration in bilateral contracts, see 3 VA. LAW REV. 201.

DEATH—FEDERAL EMPLOYERS' LIABILITY ACT—APPORTIONMENT OF RECOVERY BY JURY.—In an action under the Federal Employers' Liability Act, for the death of an employee, the jury apportioned the damages among the several dependents. The defendant appealed on the ground that the verdict should have been rendered *in solido*. *Held*, the judgment is affirmed. *Moore* v. *Director General of Railroads* (N. C.), 102 S. E. 444.

The Federal Employers' Liability Act is substantially like Lord Campbell's Act, except it omits the requirement that the jury should apportion the damages. That omission indicates a legislative intent to depart from the English doctrine and to follow the practice existing in most of the States. *Central Vermont R. Co.* v. *White*, 238 U. S. 507.

Before the passage of the federal statute, the State courts were not in accord upon the question of apportionment of damages. In some jurisdictions, the court, in which recovery was to be had, was authorized to direct the jury to apportion the damages among the beneficiaries as they deemed just and right. *International, etc., R. Co. v. White*, 103 Tex. 567, 131 S. W. 811; *Norfolk, etc., R. Co.* v. *Stevens*, 97 Va. 631, 34 S. E. 525. In other jurisdictions, the jury was required to award damages in a gross sum, it being the province of the probate court to distribute the damages. See *In re Stone*, 173 N. C. 208, 91 S. E. 852.

The earliest decisions under the federal statute establish the doctrine that the jury must apportion the damages. *Gulf, etc., R. Co.* v. *McGinnis*, 228 U. S. 173; *Collins* v. *Pennsylvania R. Co.*, 148 N. Y. Supp. 777; *Fogarty* v. *Northern Pac. R. Co.*, 74 Wash. 397, 133 Pac. 609; *Horton* v. *Seaboard, etc., R. Co.*, 175 N. C. 472, 95 S. E. 883; *Pittsburg, etc., R. Co.* v. *Collard*, 170 Ky. 239, 185 S. W. 1108. The rule, however, has been modified to the extent that although apportionment is not required, still it is not prohibited. *Central Vermont R. Co.* v. *White, supra; Chesapeake, etc., R. Co.* v. *Kelly*, 241 U. S. 485; *Hadley* v. *Union Pac. R. Co.*, 99 Neb. 349, 156 N. W. 765; *St. Louis, etc., R. Co.* v. *Rodgers*, 118 Ark. 263, 176 S. W. 696; *Jones* v.